Organizational Issues In AIS Academe

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Abstract

There appears to be some degree of misunderstanding about the role of the AAA at large vis-a-vis the AAA-IS Section. The IS Section cannot and should not be equated with the AAA at large. In fact, I view them as quite different. The IS Section has, particularly in the early years, been affected by an ugly stepchild status in the AAA. However, things are changing fast and that is less true now than before. Looking to the future, I predict far greater engagement and positive change within the AAA at least unsofar as it relates to the IS Section. Having said this, I must also say that there is certainly scope for improvement within the IS Section so that the needs of all its members are better catered to. Rest assured that this will be a priority for me and the rest of the section officers next year.

The Issues

The explosive growth of information systems (IS), the internet, and e-commerce has lent a sense of urgency in business and accounting programs across the country to incorporate more information technology (IT) coverage in the curriculum. Much of this has been driven by job placement considerations for graduating students. It has also been in the interest of promoting their respective business and accounting programs that numerous institutions have increased their emphasis on IS/IT coverage. Many have developed specializations in the area, hoping to serve niche markets and/or graduate an increasingly sophisticated and technology-savvy student population. Accounting has been no exception. Frequently, the demand on (and for!) accounting information systems (AIS) faculty has escalated quite significantly as a result of these developments.

Readers with comments or questions are encouraged to contact the author via email.

One outcome of this increased demand for AIS faculty -- juxtaposed with their relatively low supply -- has been that faculty from other areas within as well as outside accounting have often been recruited to teach AIS courses. In some cases, AIS faculty have also been assigned to teach IS courses in other areas.¹ Perhaps neither case is surprising, considering the nature of organizational and technological change taking place in the business world. However, one must not forget the rather unique nature of the demands imposed on AIS faculty. For one, the demand to keep up with the pace of technological developments necessitates the pursuit of professional development opportunities and/or enhanced networks of AIS faculty colleagues that promote idea sharing and information exchange. Another demand may arise from the fact that these AIS faculty may be at different stages in their career and/or expertise in the area. Specifically, if a faculty member is untenured or if his/her original area of specialization was not AIS, surely the pressures on them are bound to

be even greater.

Support Structure

AIS faculty have been and continue to be, at least relatively speaking, a minority within accounting departments as well as within the academic accounting profession. As a result, a network of AIS colleagues beyond our respective local environments is essential for us to thrive and grow. We need a professional network and forum to exchange ideas and information, or just generally commiserate with and encourage each other. Included in this domain are activities such as teaching and curriculum support; research networks, forums, and outlets; professional development and mentorship opportunities; and peer review and recognition, among others.

Over the years, the American Accounting Association – Information Systems (AAA-IS) Section has sought to provide the infrastructure for such a forum and to liaise with the American Accounting Association (AAA). While there have been ups and downs in the AAA-IS Section's relationship with the AAA and in the AAA-IS Section's ability to provide all services to all members, the bottom line is that we have done much to further our lot and have also now become recognized – at least officially – as an integral part of accounting academe and its activities. Some may argue that this does not count for much as we are still treated as outsiders (e.g., AIS research is not published too often in the official and/or most prestigious accounting journals). Others may argue that the membership is not adequately served by the AAA (or even the AAA-IS Section). While some of these perspectives may have their merits, I feel that they also neglect the importance of effecting change through engagement and not disengagement.

To effect positive change, one must resolve to be more actively involved, provide input, and exert effort commensurate with the authority and responsibility necessary to successfully imple-

ment these ideas. This is also consistent with the reality that the Section is operated almost entirely through the good graces of dedicated volunteers. Additionally, on the research dimension, the criticism mentioned earlier sometimes confuses the outcomes of journals' editorial decisions with the attitude of the AAA at large. Sometimes, even the AAA-IS Section, which is far less dogmatic and paradigm-driven, should not be confused with the attitudes purported to underlie a rejection of an individual research, teaching, or other proposal. What does all this lead to? The answer, I believe, directs us to the importance of a united, strong, effective, and efficient professional support structure for AIS faculty – one that will seek to establish a common platform for us and to serve as a bulwark for our efforts in the areas of AIS teaching, research, and service.

The Future

There has perhaps never been a better time for AIS within the academic accounting profession. The opportunities to enhance and solidify our standing within – and relationship with – the AAA are outstanding. As I work during my current term with several present and future leaders of the AAA at large, I see evidence of these opportunities all the time. They are very receptive to us (and to AIS) at various levels. Our input and participation are sought and welcomed in many of the AAA's activities, as they have come to see IS/IT as critical to the broader survival of the accounting profession. Hence, this is not the time for us to be walking away or further demarcating things – either with the AAA or within the AAA-IS Section. Rather, we should be building bridges and working toward integration as and when the possibilities present themselves. Obviously, there are still several areas of concern in the relationship and of AIS's standing in the larger picture – and they cannot be taken lightly or brushed away. These can only be resolved with work and cooperation at the grassroots level and with the element of time. I urge all AIS faculty to become more involved in the AAA-IS Section

so as to help us do this and to effect even greater change within the AAA.

As to the broader issue of journal recognition of AIS research, it is difficult to say much about that at this time, as the journals are more detached from the AAA than one might think. One should be careful not to equate journals' receptivity (or lack thereof) to AIS with the AAA's receptivity to AIS. I feel that they are quite different issues. Unless AIS research attains the level of rigor that the "mainstream" journals may implicitly be espousing a patent on, I am not sure that the situation will change in the short term. Thus, our research efforts should be dedicated to high-quality publications in *other* top-tier journals, not necessarily the three or four accounting journals essentially dedicated to research areas quite distant from AIS. If we do not strive to do this, we will merely be fulfilling the gloomy prophecies about the quality and/or quantity of AIS research. As to our other efforts (i.e., efforts other than research), clearly, as outlined earlier, the opportunities abound and they should be actively pursued. Enhancing our teaching offerings both within the AAA-IS Section and to the AAA, setting up panels and forums to discuss current IS/IT issues and their implications for accounting, promoting faculty development and faculty mentorship programs, and enhancing and presenting linkages with practitioners, among others, will be crucial to our success. Many of these activities have been launched and/or are already in progress (please visit the AAA-IS Section's web site at <http://aaa-is.byu.edu/> for some details), both under my leadership and that of my many predecessors. Suggestions for improvement, of course, are always appreciated.

Conclusion

Notwithstanding the above points, I understand and appreciate the needs and perspectives of the new AIS group, i.e., the AISEA. If the creation of this new organization will serve to enhance our services to AIS faculty, then I cannot but support its formation and growth. My only hope – and request – is that we coordinate and synergize our efforts in order that our joint welfare is higher and that we may all do better as a result. Cooperation and complementarity, not competition and polarity, should be the basic precepts of our relationship now and in the future. As members of a minority discipline within accounting and IS, we cannot afford to duplicate our efforts and fritter away our resources and hard-built image. Neither can we afford to project fundamental divisions amongst ourselves. As the old adage goes, United We Stand, Divided We Fall. Let me modify this to say instead, United We Stand As Cooperative and Complementary AIS Organizations, Divided We Fall As Competitive and Polar AIS Factions. I wish the AISEA well. □

Endnote

1. It is not the author's intention to establish – or propagate – distinctions among AIS, MIS, CIS, etc. However, as this article is written primarily for AIS faculty, i.e., faculty teaching IS courses within or for Accounting departments, and in the author's capacity as Chair of the American Accounting Association – Information Systems (AAA-IS) Section, reference is made to AIS for the sake of convenience and parsimony.

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